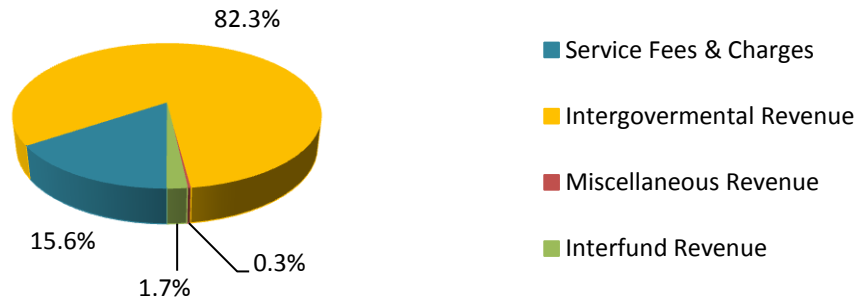


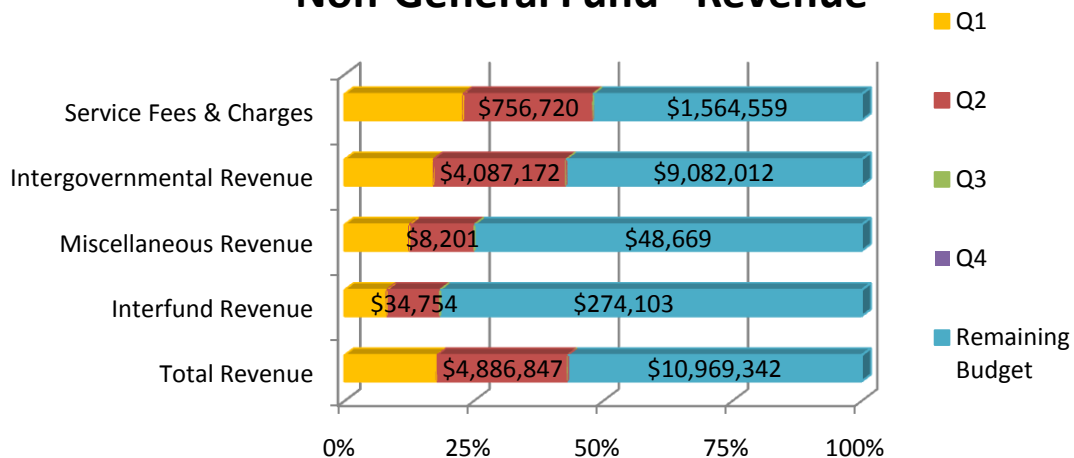
Non-General Fund Analysis

Agency Budgeted Revenues By Source



- The main sources of non-general fund revenue for Child Support Enforcement are: federal grants, state reimbursements, processing charges (from a 2% administration charge for processing payments), and CSEA-Federal Incentives.

Non-General Fund - Revenue



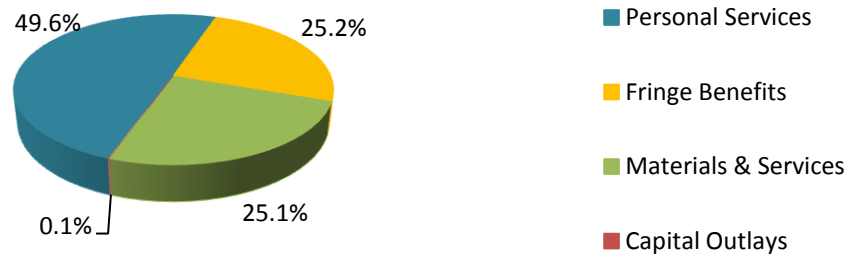
	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$3,876,152	\$4,566,306	\$4,416,490	\$5,711,179	\$8,442,458	\$18,570,127
Current Year Actuals	\$3,448,257	\$4,886,847			\$8,335,104	\$19,304,446

* Current year total represents revised budget.

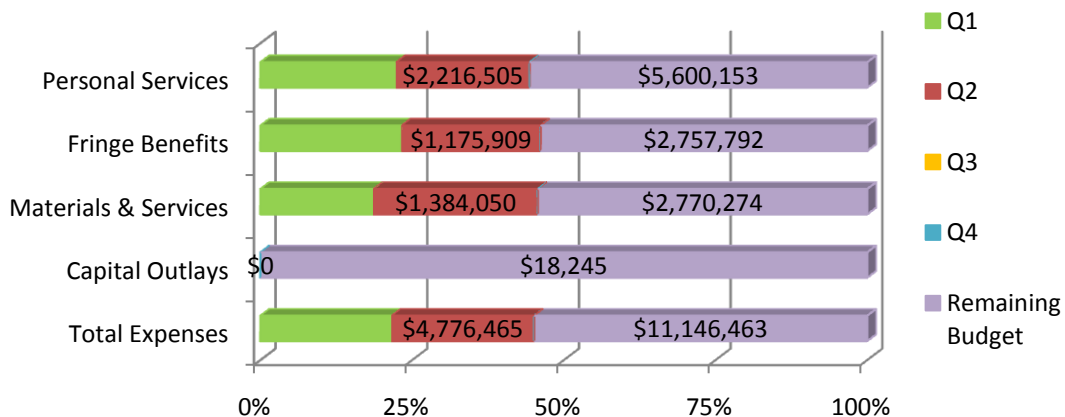
- Second quarter revenue of **\$4,886,847** represents **25.3%** of the budgeted amount for the year. YTD revenues of **\$8,335,104** represent **43.2%** of the budgeted amount for the year.
- YTD intergovernmental revenue of **\$6,810,521** represents **42.9%** of the budgeted amount for the year. Intergovernmental revenues are typically low in the 1st and 2nd quarters. State reimbursements are received mostly in the 3rd and 4th quarters. Federal grants, which are reimbursement-based, are drawn after the agency expends program income. In addition, the agency carried \$1.6 million in cash from the previous year which is used prior to requesting reimbursements for expenditures.

Non-General Fund Analysis

Agency Budgeted Expenses By Type



Non-General Fund - Expenses



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$4,358,833	\$4,435,077	\$5,173,322	\$4,838,190	\$8,793,910	\$18,805,422
Current Year Actuals	\$4,392,295	\$4,776,465			\$9,168,760	\$20,315,223

* Current year total represents revised budget.

- Second quarter expenditures of **\$4,776,465** represent **23.5%** of the budgeted amount for the year. YTD expenditures of **\$9,168,760** represent **45.1%** of the budgeted amount for the year.
- Second quarter expenditures in Materials and Services of \$1,384,050 represent 27.1% of the budgeted amount for the year. For the year to date, 45.7% of the budgeted amount has been expended. In the first quarter only 18.6% of the budgeted amount for materials and services was expended. This was mostly due to the timing of invoices from the Sheriff's Office and the Clerk of Courts. The agency also has a pattern of purchasing the bulk of its supplies after the 1st quarter. Expenditures for materials and services are expected to align with the budget by year's end.

Non-General Fund Analysis

Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$2,323,238	\$2,250,706	96.9%
2nd Quarter	\$2,323,238	\$2,216,505	95.4%
3rd Quarter	\$2,710,444		
4th Quarter	\$2,710,444		
Total	\$10,067,364	\$4,467,211	44.4%

- The agency has held some positions vacant during the 1st and 2nd quarters. The current staff on payroll is 258 out of the authorized 283 (down from 267 at the end of the 1st quarter).

Budget Corrective Items

Approved

- Resolution No. 0040-11 authorized a transfer of General Fund appropriations from the Commissioners Reserves in the amount of \$1,263,329 and Non-General Fund supplemental appropriations in the amount of \$713,255 to various agencies. These appropriations were to be used to provide a 1.5% salary and wage increase to non-bargaining employees.

Pending

- There are no requests currently pending that may impact the budget.

Not Recommended

- There have been no requests for budget adjustments not approved to date.

Additional Budget Analysis and Budget Recommendations

- The state's main operating budget bill (HB 153, As Enacted) includes increases to line item 600502, Child Support Match. The increases, along with matching federal funds, will result in an estimated \$432,753 increase in revenue for calendar years 2011 and 2012, compared to SFY 2011.
- Based upon this analysis, there are no recommendations for budget savings or organizational performance improvements at this time.